



Registered Number: 05701213  
England and Wales

## PEWESHAM PRE-SCHOOL LIMITED

Report of the Directors and Unaudited Financial Statements

### **Period of accounts**

**Start date:** 01 September 2022

**End date:** 31 August 2023

PEWSHAM PRE-SCHOOL LIMITED  
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PEWSHAM PRE-SCHOOL LIMITED  
Company Information  
For the year ended 31 August 2023

<b>Directors</b>	Joanna PENROSE Laura Forrest SMITH Teryn MARLOW Hannah SIMPKINS Harriet DAVIS Clare Elizabeth HUNT Peter Thomas MARLOW Jenna Julie NICHOLSON Catherine PENFOUND
<b>Registered Number</b>	05701213
<b>Registered Office</b>	Pewsham Preschool Lodge Road Kings Lodge School Site Chippenham Wiltshire SN15 3SY
<b>Accountants</b>	Boffix & Co Accountancy Limited St Alban Tower Wood Street London EC2V 7AF

PEWSHAM PRE-SCHOOL LIMITED  
Directors' Report  
For the year ended 31 August 2023

**Director's report and financial statements**

The directors present his/her/their annual report and the financial statements for the year ended 31 August 2023.

**Principal activities**

Principal activity of the company during the financial year was of Pre-primary education

**Statement of directors' responsibilities**

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions

PEWSHAM PRE-SCHOOL LIMITED  
Directors' Report  
For the year ended 31 August 2023

**Directors**

The directors who served the company throughout the year were as follows:

Joanna PENROSE  
Laura Forrest SMITH  
Teryn MARLOW  
Hannah SIMPKINS  
Harriet DAVIS  
Clare Elizabeth HUNT  
Peter Thomas MARLOW  
Jenna Julie NICHOLSON  
Catherine PENFOUND

This report was approved by the board and signed on its behalf by:

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Peter Thomas MARLOW  
Director

Date approved: 21 May 2024

PEWSHAM PRE-SCHOOL LIMITED  
Accountants' Report  
For the year ended 31 August 2023

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of PEWSHAM PRE-SCHOOL LIMITED for the year ended 31 August 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of PEWSHAM PRE-SCHOOL LIMITED for the year ended 31 August 2023 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance)

This report is made solely to the Board of Directors of PEWSHAM PRE-SCHOOL LIMITED, as a body, in accordance with the terms of our engagement letter dated 21 May 2024. Our work has been undertaken solely to prepare for your approval the accounts of PEWSHAM PRE-SCHOOL LIMITED and state those matters that we have agreed to state to the Board of Directors of PEWSHAM PRE-SCHOOL LIMITED, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than PEWSHAM PRE-SCHOOL LIMITED and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that PEWSHAM PRE-SCHOOL LIMITED has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of PEWSHAM PRE-SCHOOL LIMITED. You consider that PEWSHAM PRE-SCHOOL LIMITED is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of PEWSHAM PRE-SCHOOL LIMITED. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts

31 August 2023

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Boffix & Co Accountancy Limited  
St Alban Tower  
Wood Street  
London  
EC2V 7AF  
21 May 2024

PEWSHAM PRE-SCHOOL LIMITED  
Income Statement  
For the year ended 31 August 2023

	Notes	2023 £	2022 £
<b>Turnover</b>		127,376	112,507
<b>Gross profit</b>		<b>127,376</b>	<b>112,507</b>
Administrative expenses		(112,943)	(105,802)
<b>Operating profit</b>	2	<b>14,433</b>	<b>6,705</b>
<b>Profit/(Loss) on ordinary activities before taxation</b>		<b>14,433</b>	<b>6,705</b>
Tax on profit on ordinary activities		0	0
<b>Profit/(Loss) for the financial year</b>		<b>14,433</b>	<b>6,705</b>

PEWSHAM PRE-SCHOOL LIMITED  
Statement of Financial Position  
As at 31 August 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	4	12,582	3,844
		<b>12,582</b>	<b>3,844</b>
<b>Current assets</b>			
Debtors	5	1,333	878
Cash at bank and in hand		138,834	133,594
		<b>140,167</b>	<b>134,472</b>
<b>Net current assets</b>		<b>140,167</b>	<b>134,472</b>
<b>Total assets less current liabilities</b>		152,749	138,316
<b>Net assets</b>		<b>152,749</b>	<b>138,316</b>
<b>Capital and reserves</b>			
Profit and loss account	6	152,749	138,316
<b>Members' funds</b>		<b>152,749</b>	<b>138,316</b>

For the year ended 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.



PEWSHAM PRE-SCHOOL LIMITED  
Statement of Financial Position  
As at 31 August 2023

The financial statements were approved by the board of directors on 21 May 2024 and were signed on its behalf by:

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Peter Thomas MARLOW  
Director

**PEWSHAM PRE-SCHOOL LIMITED**  
**Notes to the Financial Statements**  
**For the year ended 31 August 2023**

**General Information**

PEWSHAM PRE-SCHOOL LIMITED is a private company, limited by guarantee, registered in England and Wales, registration number 05701213, registration address Pewsham Preschool Lodge Road, Kings Lodge School Site, Chippenham, Wiltshire, SN15 3SY.

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

**Group accounts**

The company is a parent company subject to the small companies regime. The company and its subsidiary comprise a small group. The company has, therefore, taken advantage of the option provided by section 398 of the Companies Act 2006 not to prepare group accounts.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Government grants**

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

**Operating lease rentals**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**Research and development expenditure**

Research and development expenditure is charged to the income statement in the period in which it is incurred.

**PEWSHAM PRE-SCHOOL LIMITED**  
**Notes to the Financial Statements**  
**For the year ended 31 August 2023**

**Preference dividends**

Where preference shares are classed as liabilities rather than equity any preference dividends paid are included in interest payable and similar charges within the income statement.

**Goodwill**

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of years.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	20 Reducing Balance
Fixtures and Fittings	15 Reducing Balance
Improvements to property	10 Reducing Balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2. Operating profit/(loss)**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
The operating profit is stated after charging:		
Depreciation of tangible fixed assets	1,528	556

**3. Average number of employees**

Average number of employees during the year was 9 (2022 : 9).

PEWSHAM PRE-SCHOOL LIMITED  
Notes to the Financial Statements  
For the year ended 31 August 2023

**4. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Plant and Machinery</b>	<b>Fixtures and Fittings</b>	<b>Improvements to property</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 September 2022	841	11,440	37,952	50,233
Additions	-	-	10,266	10,266
Disposals	-	-	-	-
At 31 August 2023	<b>841</b>	<b>11,440</b>	<b>48,218</b>	<b>60,499</b>
<b>Depreciation</b>				
At 01 September 2022	841	9,109	36,439	46,389
Charge for year	-	350	1,178	1,528
On disposals	-	-	-	-
At 31 August 2023	<b>841</b>	<b>9,459</b>	<b>37,617</b>	<b>47,917</b>
<b>Net book values</b>				
Closing balance as at 31 August 2023	-	<b>1,981</b>	<b>10,601</b>	<b>12,582</b>
Opening balance as at 01 September 2022	-	<b>2,331</b>	<b>1,513</b>	<b>3,844</b>

**5. Debtors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
PAYE & Social Security	1,333	878
	<b>1,333</b>	<b>878</b>

**6. Creditors: amount falling due within one year**

<b>2023</b>	<b>2022</b>
<b>£</b>	<b>£</b>
<b>0</b>	<b>0</b>

PEWSHAM PRE-SCHOOL LIMITED  
Notes to the Financial Statements  
For the year ended 31 August 2023

**7. Profit and loss account**

	<b>2023</b>
	<b>£</b>
Balance at 01 September 2022	138,316
Profit for the year	14,433
Balance at 31 August 2023	<u><b>152,749</b></u>

**8. Company Limited by Guarantee**

The company is limited by guarantee and therefore has no shares.

PEWSHAM PRE-SCHOOL LIMITED  
Detailed Income Statement  
For the year ended 31 August 2023

	2023 £	2022 £
<b>Turnover</b>		
Bank Interest	326	170
Fees	127,050	112,337
	<b>127,376</b>	<b>112,507</b>
Gross profit	<b>127,376</b>	<b>112,507</b>
<b>Administrative expenses</b>		
Wages & Salaries	89,351	84,703
Staff Training	681	1,208
Staff Welfare	59	0
Accountancy Fees	3,024	1,912
Legal and Professional Fees (Allowable)	108	166
Raising Funds	534	609
Rates & Water	578	568
Light, Heat & Power	2,078	1,432
Cleaning of Premises	1,986	1,525
Other Office Costs	4,807	3,320
Depreciation Charge: Fixtures & Fittings	350	388
Depreciation Charge: Improvements to property	1,178	168
Advertising	258	583
Entertainment	831	0
General Insurance	754	733
Computer Expenses	60	400
Repairs & Renewals	1,951	2,733
Stationery & Postage	1,166	2,346
Telephone, Fax & Internet	717	773
Sundry Expenses	2,472	2,235
	(112,943)	(105,802)
Operating profit	<b>14,433</b>	<b>6,705</b>
<b>Profit/(Loss) on ordinary activities before taxation</b>	<b>14,433</b>	<b>6,705</b>
<b>Profit/(Loss) for the financial year</b>	<b>14,433</b>	<b>6,705</b>